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From:

Sent: Monday, August 17, 2009 9:27:54 AM

To:

Cc:

Subject: RE: New Forms 872 and 872-A

1. The old Forms are still valid if signed by the Service. Whether we ask taxpayers to sign again, using the new version of the Form, should be determined on a case by case basis. If the taxpayer clearly has no TEFRA partnership interests there would be no point in getting them to sign the new form.

2. At least for now, any modification to the new Form restricting its application should go through the existing procedures for securing restricted consents. The Form on its face does not extend the taxpayer's period for TEFRA partnerships if the taxpayer has no such interests, so this should not be a problem. If they have such interests, then requesting a restriction should follow our normal review procedures for requests for restricted consents.